



**OFFICE ATTORNEY GENERAL
OF TEXAS**

AUSTIN, TEXAS 78711

**JOHN L. REED,
ATTORNEY GENERAL**

September 1, 1976

**The Honorable Dolph Briscoe
Governor of Texas
State Capitol
Austin, Texas 78711**

Open Records Decision No. 140

**Re: Whether information
concerning value of tax-
able property in specified
school districts is public.**

Attention: John H. Poerner

Dear Governor Briscoe:

Your Office of Education Resources has received a request for access to information which it has gathered and prepared concerning the value of taxable property in certain school districts.

The request is for "all data gathered and all data records prepared to date pursuant to Section 10 of HB 1126 [Acts 1975, 64th Leg., ch. 334, § 10, at 898, set out in note under V.T.C.S. Education Code § 16.001 at pp. 57-58 (Supp. 1975)]" The referenced section directs the Governor to conduct a study to determine methods of allocating state funds to school districts, which study is to include a determination of ability to support public education based on the value of taxable property in the district.

The request specifically asks for "completed field reports from CTA [Certified Tax Assessor] regional managers and their assistants," "completed field reports from independent fee appraisers showing at least the legal description and final value estimate of each property appraised," "completed reports from contractors and taxpayers (utility) concerning the productivity and market value of agricultural land, and the market value of mineral, industrial and utility properties;" and "all computer print-outs which display specific data for subject districts."

The request also asks for "copies of TEA forms PIN 119" held by your Office of Education Resources, and all written correspondence with the subject districts, and records of visits or other official contracts with district officials. It is your position that you have no objection to the immediate release of this information. No issue is presented for our decision in regard to this information, and we assume it has already been released.

The request also seeks filed reports showing the legal description and final value estimate of property appraised. Additionally, a description of each computer program used by your office is sought. You inform us that information on computer programs and legal descriptions of property does not exist. Information which does not exist obviously cannot be revealed. Of course, since you have no objection to release of the computer programs when they are developed, we assume they will be released at that time.

The letter from your office submitting this matter for our determination poses the question:

Is a State agency, specifically designated by the Legislature, by special law, to report findings to members of the Legislature, on a specified date, as recommended proposed legislation, required to release incomplete unedited portions of the study to the public prior to the date specified by the law?

The answer to this question is that section 3 of the Open Records Act, article 6252-17a, V.T.C.S., requires "all information collected, assembled, or maintained by governmental bodies pursuant to law or ordinance or in connection with the transaction of official business" to be made public unless it is excepted from required public disclosure by one of the exceptions listed in section 3 of the Act. We have held that information of the type requested here is not within any of the exceptions of section 3(a) and is public information subject to disclosure. Attorney General Opinion H-258 (1974). We have held that a city tax department's appraisal cards are public, Open Records Decision No. 112 (1975), and that a school district tax

assessor-collector's rendition book is public, Open Records Decision No. 76 (1975), and that the identity and address of bank stockholders, size and value of their holdings filed with a tax assessor-collector is public information. Open Records Decision No. 39 (1974).

It is the position of your office that none of the information requested concerning field appraisal reports on the value of property is required to be publicly released until the Governor has completed the report and recommendations required to be submitted to the Legislature by November 1, 1976. Attorney General Opinion H-90 (1973) is cited for the position that incomplete reports are not required to be made public. In that Opinion, we discussed the provision in subsection 6(a)(1) of the Act which specifically makes public "reports, audits, evaluations, and investigations made of, for, or by, governmental bodies upon completion. . . ." (Emphasis added). We said that this subsection does not apply to records, as such. We held that the Act does not require reports, audits, evaluations and investigations to be disclosed in partially completed form. But we then stated:

The language of § 6(a)(1) does not limit the public nature of the records upon which such 'reports . . . [etc.] are based, which may be 'public information' at all times, if otherwise made so by the Act.

The argument presented is essentially a contention that the information requested is not information "collected, assembled, or maintained" within the meaning of section 3(a) of the Act, because it is incomplete, and thus not subject to the Act's requirement of public disclosure. It is contended that the requested information has not been checked for accuracy and uniformity and that it is incomplete and unedited. We do not find in the request for information a request that your office certify the accuracy of it.

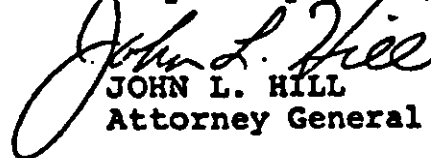
In this instance, based on the nature of the request and the sample forms and information submitted with the request, it appears to us that the bulk of the information requested is made up of records upon which the Governor's

report will be based, rather than constituting the Governor's report, which is as yet incomplete. That is, the separate field reports on appraisals in various counties appear to be complete in themselves, and even though the information in them may be compiled, analyzed, corrected, adjusted, or otherwise dealt with in a more comprehensive report, the reports requested may be made public in the form in which they now exist. In our view, the requested information constitutes information which has been collected by the Governor's office and is subject to the Open Records Act.

It is contended that the information requested is excepted from required public disclosure by section 3(a)(6) which excepts "drafts and working papers involved in the preparation of proposed legislation." No prior opinion or decision of this office has dealt with this exception. The question is whether information disclosing appraisals of property constitutes "working papers involved in the preparation of proposed legislation." The information requested is factual. It does not reflect policy judgments, recommendations, or proposals. While a comparison, analysis, or other handling of facts prepared to support proposed legislation arguably may be within this exception, we do not believe the exception was intended to keep this kind of basic factual information in the form in which it now exists from the public.

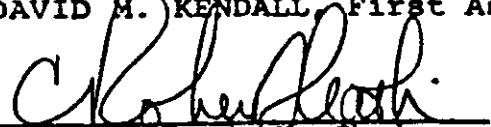
It is our decision that the information requested is subject to the Open Records Act, is not excepted from required public disclosure, and that it should be promptly produced for inspection, duplication, or both, as required by the Act.

Very truly yours,


JOHN L. HILL
Attorney General of Texas

APPROVED:


DAVID M. KENDALL, First Assistant


C. ROBERT HEATH, Chairman
Opinion Committee

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